



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

**45 Sanders 0874 Plains Public Schools**

### 0802 Plains Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,741,135.67	1,741,135.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	158,685.76	158,685.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,227.74	9,227.74	0.00	0.00	0.00	0.00
222X Educational Media Services	43,978.67	43,978.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,801.65	73,801.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,122.07	77,122.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,123.63	3,376.83	93,746.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	262,437.36	240,756.91	0.00	21,680.45	0.00	0.00
27XX Student Transportation Services	145,604.61	145,604.61	0.00	0.00	0.00	0.00
31XX Food Services	229,382.55	229,382.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,983.71	22,613.51	0.00	1,370.20	0.00	0.00
4XXX Facilities Acquisition and Construction Services	708,957.50	0.00	0.00	708,957.50	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	2,826.09	0.00	0.00	0.00	2,826.09	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,411.19	0.00	0.00	19,411.19	0.00	0.00
<b>Totals</b>	3,593,678.20	2,745,685.97	93,746.80	751,419.34	2,826.09	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,593,678.20					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**45 Sanders 0874 Plains Public Schools**

**0803 Plains H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	956,051.30	956,051.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	114,214.68	114,214.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,856.56	1,856.56	0.00	0.00	0.00	0.00
222X Educational Media Services	36,228.57	36,228.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,979.05	60,979.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	165,978.97	165,978.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,038.62	2,762.91	77,275.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,205.74	202,467.19	0.00	17,738.55	0.00	0.00
27XX Student Transportation Services	132,075.43	132,075.43	0.00	0.00	0.00	0.00
31XX Food Services	2,513.41	2,513.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,135.81	20,135.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,870.43	87,777.73	0.00	7,092.70	0.00	0.00
4XXX Facilities Acquisition and Construction Services	375.00	0.00	0.00	375.00	0.00	0.00
<b>Totals</b>	1,885,523.57	1,783,041.61	77,275.71	25,206.25	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,885,523.57					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0802 Plains Elem	Indirect/Direct	93,746.80 / 2,745,685.97	3.41%		
	LE 0803 Plains H S	Indirect/Direct	77,275.71 / 1,783,041.61	4.33%		

  

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0802 Plains Elem	0.0325	0.0321	0.0313	0.0305	3.41%
	0803 Plains H S	0.0325	0.0321	0.0313	0.0305	4.33%

  

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0802 Plains Elem	0.0325	0.0321	0.0313	0.0000	
	0803 Plains H S	0.0325	0.0321	0.0313	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0802 Plains Elem	0.0325	0.0321	0.0313	0.0305	
	0803 Plains H S	0.0325	0.0321	0.0313	0.0305	

  

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0802 Plains Elem	3.05%	
	0803 Plains H S	3.22%	

  

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0874 Plains Public Schools	3.14%	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**45 Sanders 0875 Thompson Falls Pub Schls**

#### 0804 Thompson Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,194,588.35	2,189,588.35	0.00	5,000.00	0.00	0.00
21XX Support Services - Students	104,867.81	104,867.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,287.50	8,287.50	0.00	0.00	0.00	0.00
222X Educational Media Services	48,962.19	48,962.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,367.79	104,367.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	198,488.20	198,488.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,526.35	8,907.96	72,618.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	314,148.84	314,148.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	373,432.87	373,432.87	0.00	0.00	0.00	0.00
31XX Food Services	241,608.33	241,608.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,767.70	9,767.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,853.94	39,853.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,927.50	0.00	0.00	3,927.50	0.00	0.00
<b>Totals</b>	3,723,827.37	3,642,281.48	72,618.39	8,927.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,723,827.37					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**45 Sanders 0875 Thompson Falls Pub Schls**

#### 0805 Thompson Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,247,665.52	1,247,665.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	122,744.31	122,744.31	0.00	0.00	0.00	0.00
222X Educational Media Services	47,077.16	47,077.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,320.16	68,320.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	177,509.42	177,509.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,341.14	0.00	34,341.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	250,974.04	250,974.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	201,086.06	201,086.06	0.00	0.00	0.00	0.00
31XX Food Services	159.30	159.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,317.74	30,317.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	147,810.04	147,810.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	66,927.50	0.00	0.00	66,927.50	0.00	0.00
<b>Totals</b>	2,394,932.39	2,293,663.75	34,341.14	66,927.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,394,932.39					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0804 Thompson Falls Elem		Indirect/Direct	72,618.39 / 3,642,281.48	1.99%		
LE 0805 Thompson Falls H S		Indirect/Direct	34,341.14 / 2,293,663.75	1.50%		

  

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0804 Thompson Falls Elem	0.0149	0.0146	0.0150	0.0164	1.99%
	0805 Thompson Falls H S	0.0149	0.0146	0.0150	0.0164	1.50%

  

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0804 Thompson Falls Elem	0.0000	0.0000	0.0000	0.0000	
	0805 Thompson Falls H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0804 Thompson Falls Elem	0.0149	0.0146	0.0150	0.0164	
	0805 Thompson Falls H S	0.0149	0.0146	0.0150	0.0164	

  

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0804 Thompson Falls Elem	1.54%	
	0805 Thompson Falls H S	1.44%	

  

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0875 Thompson Falls Pub Schls	1.49%	

**Your Preliminary Rate by School System (SS) is:**  
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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**45 Sanders 0877 Trout Creek Elementary**

#### 0807 Trout Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	489,358.63	489,358.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	123,606.58	123,606.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	121,125.74	121,125.74	0.00	0.00	0.00	0.00
222X Educational Media Services	12,859.09	12,859.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,918.08	64,918.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	78,328.54	78,328.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,855.57	11,012.38	86,843.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	94,870.82	94,870.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	197,641.00	197,641.00	0.00	0.00	0.00	0.00
31XX Food Services	81,174.93	81,174.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,961.52	6,961.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,100.00	0.00	0.00	4,100.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,513.00	11,550.00	0.00	10,963.00	0.00	0.00
<b>Totals</b>	1,395,313.50	1,293,407.31	86,843.19	15,063.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,395,313.50					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0807 Trout Creek Elem</b>	Indirect/Direct	86,843.19 / 1,293,407.31	6.71%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0807 Trout Creek Elem	0.0777	0.0741	0.0703	0.0716	6.71%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0807 Trout Creek Elem	0.0777	0.0741	0.0703	0.0716	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0807 Trout Creek Elem	0.0777	0.0741	0.0703	0.0716	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0807 Trout Creek Elem			6.86%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0877 Trout Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>6.86%</b>
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**45 Sanders 0879 Dixon Elementary**

#### 0809 Dixon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	525,025.02	525,025.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	129,914.05	129,914.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,883.44	14,883.44	0.00	0.00	0.00	0.00
222X Educational Media Services	16,861.80	16,861.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,196.41	119,196.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,164.85	3,579.63	89,585.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	123,728.92	123,728.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,377.79	37,377.79	0.00	0.00	0.00	0.00
31XX Food Services	66,344.84	65,854.74	0.00	490.10	0.00	0.00
33XX Community Services	58,258.74	58,258.74	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	63,263.16	0.00	0.00	63,263.16	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,082.35	0.00	0.00	27,082.35	0.00	0.00
<b>Totals</b>	1,275,101.37	1,094,680.54	89,585.22	90,835.61	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,275,101.37					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0809 Dixon Elem</b>	Indirect/Direct	89,585.22 / 1,094,680.54	<u>2017 Calculated Rate</u>	8.18%	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0809 Dixon Elem	0.0800	0.0791	0.0717	0.0705	8.18%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0809 Dixon Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0809 Dixon Elem	0.0800	0.0791	0.0717	0.0705	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0809 Dixon Elem				7.28%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0879 Dixon Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	7.28%	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**45 Sanders 0880 Noxon Public Schools**

#### 0811 Noxon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	720,352.15	694,581.03	0.00	25,771.12	0.00	0.00
21XX Support Services - Students	25,841.93	25,841.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,267.51	1,267.51	0.00	0.00	0.00	0.00
222X Educational Media Services	8,260.03	8,260.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,885.31	104,885.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	103,590.70	2,856.69	89,716.12	11,017.89	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,057.75	131,151.75	0.00	11,906.00	0.00	0.00
27XX Student Transportation Services	178,569.15	171,309.15	0.00	7,260.00	0.00	0.00
31XX Food Services	129,658.13	126,138.13	0.00	3,520.00	0.00	0.00
32XX Enterprise Services	7,156.11	5,527.61	0.00	1,628.50	0.00	0.00
33XX Community Services	112,401.39	112,401.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,770.52	14,770.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	64,958.00	0.00	0.00	64,958.00	0.00	0.00
<b>Totals</b>	1,614,768.68	1,398,991.05	89,716.12	126,061.51	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,614,768.68					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**45 Sanders 0880 Noxon Public Schools**

#### 0812 Noxon H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	572,449.91	554,143.58	0.00	18,306.33	0.00	0.00
21XX Support Services - Students	64,291.52	64,291.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,195.50	1,195.50	0.00	0.00	0.00	0.00
222X Educational Media Services	11,809.81	11,809.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,711.73	99,711.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,919.78	38,919.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	106,269.71	0.00	95,251.75	11,017.96	0.00	0.00
26XX Operation and Maintenance of Plant Services	125,566.09	124,610.08	0.00	956.01	0.00	0.00
27XX Student Transportation Services	197,005.89	189,745.89	0.00	7,260.00	0.00	0.00
31XX Food Services	9,574.43	9,574.43	0.00	0.00	0.00	0.00
32XX Enterprise Services	13,928.96	11,468.59	0.00	2,460.37	0.00	0.00
34XX Extracurricular - Activities	5,038.74	3,538.74	0.00	1,500.00	0.00	0.00
35XX Extracurricular - Athletics	74,240.37	74,240.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,858.00	0.00	0.00	8,858.00	0.00	0.00
<b>Totals</b>	1,328,860.44	1,183,250.02	95,251.75	50,358.67	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,328,860.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0811 Noxon Elem	Indirect/Direct	89,716.12 / 1,398,991.05	6.41%				
	LE 0812 Noxon H S	Indirect/Direct	95,251.75 / 1,183,250.02	8.05%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0811 Noxon Elem			0.0293	0.0308	0.0307	0.0377	6.41%
	0812 Noxon H S			0.0293	0.0308	0.0307	0.0377	8.05%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0811 Noxon Elem			0.0000	0.0000	0.0000	0.0000	
	0812 Noxon H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0811 Noxon Elem			0.0293	0.0308	0.0307	0.0377	
	0812 Noxon H S			0.0293	0.0308	0.0307	0.0377	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0811 Noxon Elem						3.66%	
	0812 Noxon H S						3.97%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0880 Noxon Public Schools		Your Preliminary Rate by School System (SS) is:				3.82%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**45 Sanders 0882 Hot Springs K-12**

#### 0815 Hot Springs K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,584,892.79	1,584,892.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,381.09	6,381.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,790.29	4,790.29	0.00	0.00	0.00	0.00
222X Educational Media Services	32,858.23	32,858.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	161,215.28	161,215.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	156,218.56	156,218.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,645.49	12,753.38	55,892.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	279,796.81	279,796.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	179,880.19	179,880.19	0.00	0.00	0.00	0.00
31XX Food Services	133,368.12	133,368.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,221.88	11,221.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,747.71	68,747.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	250,841.84	0.00	0.00	250,841.84	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,467.00	0.00	0.00	3,467.00	0.00	0.00
<b>Totals</b>	2,942,325.28	2,632,124.33	55,892.11	254,308.84	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,942,325.28					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0815 Hot Springs K-12</b>	Indirect/Direct	55,892.11 / 2,632,124.33	2.12%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0815 Hot Springs K-12	0.0200	0.0211	0.0169	0.0178	2.12%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0815 Hot Springs K-12	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0815 Hot Springs K-12	0.0200	0.0211	0.0169	0.0178	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0815 Hot Springs K-12			1.84%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0882 Hot Springs K-12	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.84%</b>
This same rate is applied to both EL and HS in the same SS		

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